**Example 1: Baselining Key Report**

A - TEST PREPARATION

A1. Business to provide a hard copy of a sample report in the current financial year that had been/will be audited by Business SOX. Additional relevant information: how the report was generated for business, report generation parameters, etc.

A2. Business to identify from the key report the key attributes that should be addressed by the IT “accuracy” test. Special focus is on the calculated attributes with financial values whose: a) data lineage (what is the source data/system); and b) derivation needs be validated.

A3. Business, AARM and ITSOX join effort to identify the related processes, systems (GEAR ID) and IT Support Team. Note: if available, workflow charts from business/IT walkthroughs can be helpful

B - WALKTHROUGH

B1. Participation: business, business SOX, IT SOX, PwC, IT Support Team

B2. Live Demonstration by business

* 1. How the report was generated
  2. Which input parameters were used to create the sample report
  3. As the result, IT SOX to obtain:
     1. A soft copy of the report in PDF. This should be identical to the sample report
     2. A soft copy of the report in XLS. This should be identifiable to the sample report

B3. Live Demonstration by IT Support Team

* 1. Specify the type of Report (a) standard b) customized c) query (with ITGC) d) ad-hoc query (without ITGC) e) other)
  2. Specify the change management controls that the report is subject to (e.g., TFS)
  3. Specify the tool that was used to create the report (PowerBI, Cognos, C#, etc.)
  4. Specify the back-end database from which the report has been populated with
  5. Show the back-end query (SQL statement, SQL Packages, etc.). If possible, provide IT SOX with the complete script

B4. Independent Query by IT Support Team

* 1. IT SOX to provide the key report attributes that are subject to IT audit. Notes: as per Step A2, IT SOX may seek business perspectives on the more “critical” key attributes, calculation, etc.
  2. IT Support to identify the key backend data tables that contain information about the key attributes
  3. IT Support and IT SOX to collaborate in order to derive the independent query
  4. IT Support to provide the query results in XLS

C - TESTING

C1. Use PWC Audit Guide regarding the sampling for ACCEPT/REJECT methodology

C2. Perform COMPLETENESS and ACCURACY Test

**Example 2: Baselining System Interface**

A - TEST PREPARATION

A1. Business, AARM and ITSOX join effort to identify the related processes, systems (GEAR ID) and IT Support Team. Note: if available, workflow charts from business/IT walkthroughs can be helpful

A2. Business/IT to identify the compensating/detective controls if any, that help to verify the completeness and accuracy of the interface. If possible, the reports and business tools that are used for the above controls should be identified. Special focus is on the calculated attributes with financial values whose: a) data lineage (what is the source data/system); and b) derivation needs be validated

B - WALKTHROUGH

B1. Participation: business (optional), business SOX, IT SOX, PwC, IT Support Team

B2. Live Demonstration by business/IT Support

* 1. SKIP this step if there is no compensating/detective control
  2. How the compensating/detective control is performed
  3. As the result, IT SOX to obtain related evidences, including reports, queries, raw data

B3. Live Demonstration by IT Support Team

* 1. Specify the components of the interface: job schedule (e.g. AUTOSYS), job package (e.g., SQL, PL/SQL), source systems, destination systems, key functions of the interface, database, etc.
  2. For each of the identified component of the interface, specify whenever applicable, the type of Interface (a) standard b) customized c) query (with ITGC) d) ad-hoc query (without ITGC) e) other)
  3. For each of the identified component of the interface, specify whenever applicable, the change management controls that the component is subject to (e.g., TFS)

B4. Independent Query by IT Support Team

* 1. IT SOX to provide the key functions and data attributes of the interface that are subject to IT audit. Notes: as per Step A2, IT SOX may seek business perspectives on the more “critical” key attributes, calculation, etc.
  2. Key functions: IT Support to explain the logic of the key function. IT SOX to obtain the listing of the code. (OPTIONAL) IT Support to support a high-level flow chart
  3. Key data attributes: IT Support to identify the key backend data tables that contain information about the attributes
  4. IT Support and IT SOX to collaborate in order to derive the independent query
  5. IT Support to provide the query results in XLS

C – TESTING

C1. Use PWC Audit Guide regarding the sampling for ACCEPT/REJECT methodology

C2. Perform COMPLETENESS and ACCURACY Test